

## House Resolution 1464 (RULES COMMITTEE SUBSTITUTE)

By: Representatives O`Neal of the 146<sup>th</sup>, Royal of the 171<sup>st</sup>, Tumlin of the 38<sup>th</sup>, and Knight of the 126<sup>th</sup>

## A RESOLUTION

- 1 Creating the House Comprehensive Tax Reform Study Committee; and for other purposes.
- 2 WHEREAS, the population and economy of the State of Georgia have undergone dynamic  
3 growth during the last several years, and current projections indicate that such growth is  
4 likely to continued unabated; and
- 5 WHEREAS, the reliance on traditional tax revenue sources, when coupled with the rapid  
6 increase in the demand for services and the demand for tax relief, has yielded a strained  
7 revenue structure unable to respond to current and future fiscal needs in a balanced, equitable  
8 fashion and has increasingly troubled and burdened financially the individual taxpayers of  
9 this state; and
- 10 WHEREAS the revenue structure of Georgia, like that of other states, has received only  
11 sporadic, piecemeal revision over the years, and these changes too frequently have been made  
12 in an isolated context without due regard for the overall tax system; and
- 13 WHEREAS, the ideal tax structure necessarily varies from state to state depending on the  
14 employment mix, the economic base, and the development patterns in the particular state, and  
15 each of these variables has changed significantly in Georgia; and
- 16 WHEREAS, a careful and comprehensive study should be undertaken to determine how best  
17 to modernize and revitalize the revenue structure so as to create an equitable and flexible tax  
18 system for Georgia.
- 19 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that  
20 there is created the House Comprehensive Tax Reform Study Committee to be composed of  
21 seven members of the House of Representatives to be appointed by the Speaker of the House  
22 of Representatives. The Speaker shall designate a member of the committee as chairperson

1 of the committee. All meetings of the committee shall be at the discretion of the Speaker of  
2 the House of Representatives.

3 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,  
4 needs, issues, and problems mentioned above or related thereto and recommend any action  
5 or legislation which the committee deems necessary or appropriate. The committee may  
6 conduct such meetings at such places and at such times as the Speaker may deem necessary  
7 or convenient to enable it to exercise fully and effectively its powers, perform its duties, and  
8 accomplish the objectives and purposes of this resolution. The members of the committee  
9 shall receive the allowances provided for in Code Section 28-1-8 of the Official Code of  
10 Georgia Annotated. The allowances authorized by this resolution shall not be received by  
11 any member of the committee for more than seven days unless additional days are authorized.  
12 The funds necessary to carry out the provisions of this resolution shall come from the funds  
13 appropriated to the House of Representatives.